

McHENRY COUNTY CIRCUIT CLERK

McHenry County, Illinois

FINANCIAL STATEMENTS

Including Independent Auditors' Reports

As of and for the Year Ended November 30, 2016

McHENRY COUNTY CIRCUIT CLERK

McHenry County, Illinois

TABLE OF CONTENTS

As of and for the Year Ended November 30, 2016

Independent Auditors' Report	1 – 3
Financial Statements	
Agency Fund Balance Sheet	4
Notes to Financial Statements	5 – 6
Supplementary Information	
Detailed Schedule of Changes in Liabilities	7 – 9
Report J – Annual Financial Report	10 – 22
Note to Report J – Annual Financial Report	23
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	24 – 25
Report on Compliance with Illinois Circuit Clerk Statute Listing Criteria and Report on Internal Control Over Compliance	26 – 27
Required Communication by the Auditor to those Charged with Governance	28 – 31
Management Representations	

INDEPENDENT AUDITORS' REPORT

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the McHenry County Circuit Clerk (Circuit Clerk), an agency fund of the County of McHenry, Illinois, as of and for the year ended November 30, 2016, and the related notes to the financial statements which collectively comprise the McHenry County Circuit Clerk's financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control over financial reporting relevant to the McHenry County Circuit Clerk's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the McHenry County Circuit Clerk's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the McHenry County Circuit Clerk agency fund as of November 30, 2016, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the McHenry County Circuit Clerk agency fund and do not purport to, and do not present fairly the financial position of the County of McHenry, Illinois, as of November 30, 2016, and the changes in its financial position and, where applicable, its cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

Supplementary Information

Our audit for the year ended November 30, 2016 was conducted for the purpose of forming an opinion on the financial statements as a whole. The Detailed Schedule of Changes in Liabilities and Report J - Annual Financial Report are presented for purposes of additional analysis required by the Administrative Office of the Illinois Courts and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements for the year ended November 30, 2016, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Detailed Schedule of Changes in Liabilities and Report J - Annual Financial Report are fairly stated in all material respects, in relation to the financial statements as a whole for the year ended November 30, 2016.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2017 on our consideration of the McHenry County Circuit Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering McHenry County Circuit Clerk's internal control over financial reporting and compliance.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
March 15, 2017

**MCHENRY COUNTY CIRCUIT CLERK
MCHENRY COUNTY**

AGENCY FUND BALANCE SHEET
November 30, 2016

ASSETS	
Cash and investments	<u>\$ 4,050,088</u>
LIABILITIES	
Bond escrow	\$ 2,906,738
Due to other governments	594,088
Other liabilities	<u>549,262</u>
TOTAL LIABILITIES	<u>\$ 4,050,088</u>

See accompanying notes to financial statements.

McHENRY COUNTY CIRCUIT CLERK

McHenry County, Illinois

NOTES TO FINANCIAL STATEMENTS

As of and for the Year Ended November 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the McHenry County Circuit Clerk (Circuit Clerk), an agency fund of McHenry County, Illinois (County), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Circuit Clerk's accounting policies are described below.

A. REPORTING ENTITY

The activities of the Circuit Clerk are accounted for primarily within an agency fund of the County. Operating expenditures such as personnel services, commodities, etc. are accounted for within the County's General Fund. This report is intended to present the Agency Fund activities of the Circuit Clerk only and is not intended to present fairly the financial position of the County, and changes in its net position and its cash flows.

B. FUND ACCOUNTING

The Circuit Clerk uses an Agency Fund to report on its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into separate "fund types." This report includes only the Fiduciary Fund Type (Agency Fund) of the Circuit Clerk.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. Agency funds generally are used to account for assets that the Circuit Clerk holds on behalf of others as their agent.

C. BASIS OF ACCOUNTING

Agency Funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting.

D. DEPOSITS AND INVESTMENTS

Permitted Deposits and Investments – Statutes authorize the Circuit Clerk to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury, obligations of states and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and The Illinois Funds.

The Circuit Court follows the County's investment policy. The County's investment policy, which is more restrictive than State Statutes, authorizes the County to make deposits/invest in commercial banks, obligations of the U.S. Treasury or other securities guaranteed by the full faith and credit of the United States of America, savings and loan institutions, and the Illinois Funds Investment Pool.

McHENRY COUNTY CIRCUIT CLERK

McHenry County, Illinois

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended November 30, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. BOND ESCROW

In accordance with the applicable state statute, certain offenses require the defendant in a criminal procedure to post bail. The person for whom bail has been set executes the bail bond and deposits with the Circuit Clerk a sum of money equal to 10% of the bail or \$25, whichever is greater. When a person for whom bail has been set is charged with an offense under the "Illinois Controlled Substances Act" which is a Class X felony, the court may require the defendant to deposit a sum equal to 100% of the bail. The Circuit Clerk holds such bond monies in escrow until such time as the court demands that the bond be forfeited or refunded.

F. DUE TO OTHER GOVERNMENTS

Amounts held by the Circuit Clerk representing fees, fines and other charges assessed by other governments (including the County) have been reported as Due to Other Governments until their subsequent disbursement to the related government.

NOTE 2 – DEPOSITS AND INVESTMENTS

The Circuit Clerk's cash and investments at year end were comprised of the following:

	<u>Cash and Investments</u>	<u>Bank Balance</u>	<u>Associated Risks</u>
Petty cash	\$ 1,600	\$ -	Not applicable
Demand deposits	1,998,488	2,052,972	Custodial credit risk
Certificates of deposit	<u>2,050,000</u>	<u>2,050,000</u>	Custodial credit risk
Total Cash and Investments	<u>\$ 4,050,088</u>	<u>\$ 4,102,972</u>	

The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

The Circuit Clerk maintains collateral agreements with its banks. At November 30, 2016, the banks had pledged various government securities in the amount of \$4,212,805 to secure the Circuit Clerk's deposits.

Custodial Credit Risk

Deposits – Custodial credit risk is the risk that in the event of a financial institution failure, the Circuit Clerk's deposits may not be returned to the Circuit Clerk.

As of November 30, 2016, the Circuit Clerk had no deposits that were exposed to custodial credit risk. All balances were insured by federal depository insurance or collateralized with securities held by the Circuit Clerk's agent in the Circuit Clerk's name. The County's formal investment policy manages custodial credit risk for deposits by requiring that all funds in excess of FDIC insurance be secured by collateral held in the County's name.

SUPPLEMENTARY INFORMATION

**MCHENRY COUNTY CIRCUIT CLERK
MCHENRY COUNTY**

DETAILED SCHEDULE OF CHANGES IN LIABILITIES
For the Year Ended November 30, 2016

	Balance December 1	Increases	Decreases	Balance November 30
Bond escrow	\$ 2,905,376	\$ 4,604,461	\$ 4,603,099	\$ 2,906,738
Due to Other Governments:				
Due to County Treasurer:				
Clerk's Fees and Costs				
Percentage fee	-	663,740	663,740	-
Clerk fees	-	1,624,854	1,624,854	-
Charge card fees	2,810	22,591	25,401	-
Bail bond cost - 10%	-	290,671	290,671	-
Final order costs	-	64,088	64,088	-
Administration fee from state	-	252	252	-
Jury fees - civil	-	79,537	79,537	-
Jury fees - local	-	550	550	-
Copy fees	-	58,714	58,714	-
County court fees	-	162,826	162,826	-
Electronic citation fee	-	34,539	34,539	-
Sheriff fees	-	101,854	101,854	-
Sheriff marine patrol-state	-	1,499	1,499	-
Sheriff fines	-	722,500	722,500	-
District # 2 state police fines	-	22,126	22,126	-
District #15 state police fines	-	78,116	78,116	-
Sheriff DUI	2,154	34,857	35,016	1,995
Sheriff bond fee	-	71,331	71,331	-
Periodic imprisonment	-	6,661	6,661	-
Court security fees	-	502,538	502,538	-
State's attorney fees	-	100,390	100,390	-
Public defender fees	-	33,398	33,398	-
Mental health fee	-	126,998	126,998	-
Juvenile: legal fees for representing minors	-	1,094	1,094	-
Probation and court services fund	-	287,896	287,896	-
Juvenile probation fees	-	43,052	43,052	-
Attorney general - electronic monitoring	-	4,966	4,966	-
Juvenile drug abuse fund	-	14,135	14,135	-
Parental Reimbursement fund	-	38,837	38,837	-
Court automation fund	-	525,893	525,893	-
Domestic violence surv fee	-	180	180	-
Drug court fee	-	59,688	59,688	-
Drug addiction services	-	825	825	-
First offender program fee	-	8,625	8,625	-
Court document storage fund	-	501,769	501,769	-
Construction zone fee	-	125	125	-
Operations and administration fund	-	100,680	100,680	-
Law library fund	-	165,312	165,312	-
Secretary of state investigation	-	1,495	1,495	-
Drug fund	-	90,359	90,359	-
Collection Interest	-	153,544	153,544	-
Interest	-	13,390	13,390	-
Sub-total	4,964	6,816,495	6,819,464	1,995
Due to Municipalities, Townships and Other Local Governments:				
Municipal fines	181,324	2,258,936	2,267,333	172,927
Local anti-crime programs	2,144	43,587	41,488	4,243
Township fines	1,988	43,306	40,454	4,840
McHenry County Sheriff department police vehicle fine	1,771	24,803	24,677	1,897
McHenry County Sheriff department electronic citation	306	3,926	3,943	289
McHenry County Sheriff department warrant execution	1,501	28,160	27,225	2,436
Sheriff auto expungement	-	300	140	160
Sheriff civil law	-	220	170	50
Municipal auto expungement	-	1,389	485	904
Municipal civil law	-	540	175	365
Municipal attorney's fees	17,809	214,551	216,089	16,271
Municipal police vehicle fines	10,048	124,202	124,636	9,614
Municipal electronic citation	1,560	18,204	18,381	1,383
Municipal warrant execution	817	8,686	8,782	721
Municipal police fees (DUI)	6,612	148,793	145,495	9,910
Municipal drug fines	1,313	9,949	10,159	1,103
Municipal narcotics task force	-	4,522	4,334	188
Child advocacy center	13,141	164,277	164,781	12,637
Sub-total	240,334	3,098,351	3,098,747	239,938

(Continued)

**MCHENRY COUNTY CIRCUIT CLERK
MCHENRY COUNTY**

DETAILED SCHEDULE OF CHANGES IN LIABILITIES (cont.)
For the Year Ended November 30, 2016

	Balance December 1	Increases	Decreases	Balance November 30
Due to Other Governments (cont.):				
Due to State Agencies:				
District #2 overweight fines	\$ 2,873	\$ 63,565	\$ 54,758	\$ 11,680
District #2 state police DUI fines	-	350	350	-
District #2 state police vehicle fines	80	777	857	-
District #15 state police DUI fines	327	3,523	3,476	374
District #15 state police vehicle fines	352	5,158	5,030	480
Illinois Department of Natural Resources	-	160	120	40
Illinois Department of Natural Resources electronic citation	4	84	84	4
Secretary of state police electronic citation	-	2	2	-
Sheriff overweight district 2 electronic citation	4	46	42	8
State percent fee	23,666	288,305	292,374	19,597
Illinois Department of Conservation Fund	1,075	12,197	11,940	1,332
Traffic and criminal surcharge fund	65,568	940,097	913,384	92,281
Traffic DUI fines	-	28	24	4
Camera grant fund	8,358	177,356	164,366	21,348
Leads maintenance fund	8,439	107,355	106,178	9,616
Drivers education fund	10,002	144,542	142,863	11,681
Methamphetamine fund	-	100	100	-
Violent crimes victims assistance fund	37,001	471,294	472,100	36,195
CR justice information project	519	7,356	7,304	571
Prisoner review board	311	3,874	3,885	300
Arbitration fee	5,992	73,848	74,544	5,296
ISP drug traffic prevention	-	804	804	-
Access to justice fee	1,498	18,436	18,610	1,324
Supreme court e-business fee	-	15,156	9,090	6,066
State crime lab fund	1,721	27,657	26,368	3,010
North IL regional crime lab	-	720	720	-
DUI Equipment State percentage	12,920	214,397	208,370	18,947
Domestic violence shelter and service	-	7	-	7
Drug treatment fund	7,487	121,259	111,687	17,059
Rejection of award	900	7,000	7,100	800
Sexual assault services	-	7	-	7
Conservation police op assistance	116	2,304	2,191	229
Abandoned property relief	22,973	314,817	314,871	22,919
Trauma center fund	5,915	109,174	105,008	10,081
Construction zone fine	250	3,862	3,987	125
Spinal cord research fund	238	4,218	4,105	351
Fire prevention fund	1,070	15,554	15,375	1,249
Fire truck revolving loan	1,084	15,054	14,964	1,174
Sex offender registration	-	3,570	3,155	415
State police public safety fund	58	902	872	88
State police service fund	466	7,219	7,068	617
Performance enhancing	-	163	163	-
State attorney appellate prosecutor	-	515	275	240
State police op assistance	26,391	336,088	338,061	24,418
Capital projects fund	7,250	96,656	89,142	14,764
Criminal justice information projects fund	9,072	121,744	121,828	8,988
Arson fine	-	450	450	-
Guardianship fee	1,710	22,140	21,950	1,900
Roadside memorial fund	1,420	25,724	24,995	2,149
George Bailery memorial fund	-	545	476	69
Foreclosure prevention	3,626	48,167	48,167	3,626
DNA analysis fee	1,805	19,337	20,416	726
Sub-total	272,541	3,853,663	3,774,049	352,155
Total Due to Other Governments	517,839	13,768,509	13,692,260	594,088

(Continued)

**MCHENRY COUNTY CIRCUIT CLERK
MCHENRY COUNTY**

DETAILED SCHEDULE OF CHANGES IN LIABILITIES (cont.)
For the Year Ended November 30, 2016

	Balance December 1	Increases	Decreases	Balance November 30
Other Liabilities:				
Child support enforcement fund	\$ 2,510	\$ 90,790	\$ 93,300	\$ -
Restitution payable	1,374	436,433	432,779	5,028
Out of county bond transfer	-	279,994	279,994	-
Trust account	558,591	182,046	368,420	372,217
Sheriff civil process fee	-	1,500	1,425	75
Bond transfer account	-	3,686,178	3,686,178	-
Court ordered trust account	91,664	339	-	92,003
Electronic funds paydown	19,051	20,281	-	39,332
Traffic safety school	33,088	421,182	422,965	31,305
ISP expungement	6,000	10,320	8,700	7,620
Collection interest	-	33,988	33,988	-
Out of county warrant execute	-	14,139	14,069	70
Working cash fund	1,612	-	-	1,612
Refunds and miscellaneous	-	50,946	50,946	-
	<u>713,890</u>	<u>5,228,136</u>	<u>5,392,764</u>	<u>549,262</u>
Total Other Liabilities				
	<u>713,890</u>	<u>5,228,136</u>	<u>5,392,764</u>	<u>549,262</u>
TOTAL LIABILITIES	<u>\$ 4,137,105</u>	<u>\$ 23,601,106</u>	<u>\$ 23,688,123</u>	<u>\$ 4,050,088</u>

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
MCHENRY COUNTY
22 JUDICIAL CIRCUIT
FISCAL YEAR ENDING NOVEMBER 2016

PART I - REVENUE OF CLERK'S OFFICE

A.	CLERK'S FEES AND COSTS RECEIVED (Include the various fees in the Clerks of Courts Act Section 27.1a through 27.2a. Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)	SECTION A TOTAL	\$2,144,065.51
B.	COURT AUTOMATION FUND	SECTION B TOTAL	\$525,893.47
C.	SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$93,300.09
D.	COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$501,769.21
E.	CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$100,680.16
F.	CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$34,538.86
G.	OTHER REVENUE OF CLERK'S OFFICE (SPECIFY) (1) INTEREST PAID ON ACCOUNTS \$166,934.25 (2) DHFS IV-D CONTRACTUAL AND INCENTIVE \$14,217.00 (3) OTHER \$0.00	SECTION G (1,2,3) TOTAL	\$181,151.25
PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL			\$3,581,398.55

				PAGE 2 Of 13	
				PART II	
PART II - COST OF OPERATING CLERK'S OFFICE					
A. GROSS SALARIES					
(1) CIRCUIT CLERK (PAID BY COUNTY)				\$104,750.00	
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL				\$1,678,012.00	
(3) NUMBER OF STAFF POSITIONS:		(i) FULL-TIME:	59		
		(ii) PART TIME:	0		
NOTE: DO NOT INCLUDE SALARIES REPORTED IN B THROUGH F BELOW.					
				SECTION A (1,2) TOTAL	\$1,782,762.00
B. AUTOMATION EXPENSES					
(INCLUDE ALL HARDWARE, SOFTWARE, MAINTENANCE, TRAINING, PERSONNEL AND OTHER EXPENSES RELATED TO AUTOMATION EXCEPT THOSE INCLUDED IN C THROUGH F BELOW.)					
(1) PAID FROM COURT AUTOMATION FUND				\$514,043.00	
(2) PAID FROM COUNTY GENERAL FUND				\$0.00	
				SECTION B (1,2) TOTAL	\$514,043.00
C. MAINTENANCE AND CHILD SUPPORT EXPENSES					
(INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO MAINTENANCE AND CHILD SUPPORT.)					
(1) PAID FROM MAINTENANCE AND CHILD SUPPORT COLLECTION FUND				\$107,271.00	
(2) PAID FROM COUNTY GENERAL FUND				\$0.00	
				SECTION C (1,2) TOTAL	\$107,271.00
D. COURT DOCUMENT STORAGE EXPENSES					
(INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO DOCUMENT STORAGE.)					
(1) PAID FROM DOCUMENT STORAGE FUND				\$439,595.00	
(2) PAID FROM COUNTY GENERAL FUND				\$0.00	
				SECTION D (1,2) TOTAL	\$439,595.00
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND					
(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING TELECOMMUNICATIONS, TRAVEL, ETC.)					
				SECTION E TOTAL	\$176,619.00
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND					
(INCLUDES EXPENSES TO PERFORM THE DUTIES OF THE OFFICE IN ESTABLISHING AND MAINTAINING ELECTRONIC CITATIONS.)					
				SECTION F TOTAL	\$10,000.00
G. ALL OTHER CLERK'S OFFICE EXPENSES					
(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS, TRAVEL, ETC. PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT A.					
NOTE: DO NOT INCLUDE ANY EXPENSES REPORTED IN B,C,D,E OR F ABOVE					
CLICK HERE TO GO TO ATTACHMENT A				SECTION G TOTAL	\$45,242.00
PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL				\$3,075,532.00	

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS

A. MAINTENANCE AND CHILD SUPPORT

1) CLERK'S OFFICE (Include payments deposited and disbursed and personal checks endorsed without recourse and forwarded to obligee or public office.)	\$1,064,734.50		
		SECTION A TOTAL	\$36,036,830.46
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$34,972,095.96	THIS AMOUNT FORWARDED TO PAGE 7	

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

SEE ATTACHMENT B (MUNICIPALITIES, DRUG TASK FORCE, AND TOWNSHIP AND DISTRICTS)

1) MUNICIPALITIES (CITIES, VILLAGES, TOWNS, AND PARK DISTRICTS)			
a. ALL EXCEPT DRUG FINES	\$2,267,678.12		
b. DRUG FINES	\$9,783.60		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER	\$297,294.10		
	SUBTOTAL 1-a,b,c,d,e	\$2,574,755.82	
1.1) DRUG TASK FORCE		\$4,709.37	
2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)			
a. ALL EXCEPT DRUG FINES	\$40,454.53		
b. DRUG FINES	\$0.00		
c. OTHER	\$0.00		
	SUBTOTAL 2-a,b,c	\$40,454.53	
(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ATTACHMENT B)		TOTAL	\$2,619,919.72

[CLICK HERE TO GO TO ATTACHMENT B](#)

3) COUNTY			
a. CRIMINAL FINES	\$396,590.71		
b. TRAFFIC FINES	\$426,776.83		
c. DRUG FINES	\$80,896.44		
d. CRIME LABORATORY FUND	\$720.00		
e. CRIME LABORATORY DUI FUND	\$0.00		
f. COUNTY BOATING FUND	\$1,499.42		
g. *OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT C.	\$723,557.02		
(INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)			
	SUBTOTAL 3-a,b,c,d,e,f,g	\$1,630,040.42	

[CLICK HERE TO GO TO ATTACHMENT C](#)

SUBTOTAL SECTION B (1,1.1,2,3)	\$4,249,960.14
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5	

**PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS
MADE FOR OTHERS - Continued**

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$11,709.36
2. ROAD FUND (OVERWEIGHTS)	\$54,800.63
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$803.99
5. STATE CRIME LABORATORY FUND	\$26,368.40
6. STATE POLICE DUI FUND	\$4,261.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$472,099.55
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$913,408.40
9. DRIVERS EDUCATION FUND	\$142,862.90
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$0.00
11. DRUG TREATMENT FUND	\$111,687.30
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$0.00
14. TRAUMA CENTER FUND	\$105,008.06
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$292,374.03
17. GENERAL REVENUE FUND	\$208,370.02
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$14,135.30
20. SECRETARY OF STATE EVIDENCE FUND	\$1,495.00
21. ILLINOIS CHARITY BUREAU FUND	\$0.00
22. TRANSPORTATION REGULATORY FUND	\$0.00
23. PROFESSIONAL REGULATION EVIDENCE FUND	\$0.00
24. GENERAL PROFESSIONS DEDICATED FUND	\$0.00
25. LOBBYIST REGISTRATION ADMINISTRATION FUND	\$0.00
26. DESIGN PROFESSIONAL ADMIN. AND INVESTIGATION FUND	\$0.00
27. REAL ESTATE RECOVERY FUND	\$0.00
28. AGGREGATE OPERATIONS REGULATORY FUND	\$0.00
29. EDUCATION ASSISTANCE FUND	\$0.00
30. DEPARTMENT OF PUBLIC HEALTH	\$0.00
31. USED TIRE MANAGEMENT FUND	\$0.00
32. EMERGENCY PLANNING AND TRAINING FUND	\$0.00
33. FEED CONTROL FUND	\$0.00
34. PESTICIDE CONTROL FUND	\$0.00
35. SPINAL CORD INJURY PARALYSIS CURE RESEARCH TRUST FUND	\$4,105.14
36. FIRE PREVENTION FUND	\$15,824.87
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$3,155.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$106,177.75
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$20,415.96
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$0.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$314,870.78
45. LUMP SUM SURCHARGE*	\$164,365.40

SUBTOTAL 4 (1-45) \$ 2,988,298.84
[THIS AMOUNT FORWARDED TO PAGE 5](#)

*Contains Traffic & Criminal Surcharge Fund, Law Enforcement Camera Grant Fund, and LEADS Fund as of 7/1/06.

		PAGE 5 Of 13
		PART III.B.4 STATE FUNDS (2 OF 2)
PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS - Continued	SUBTOTAL SECTION B(1,1.1, 2, 3)	\$4,249,960.14
	AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3	
4) STATE (Funds 46-999)	SUBTOTAL 4 (1-45)	\$2,988,298.84
46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)		\$0.00
47. ARSONIST REGISTRATION FUND		\$0.00
48. CAPITAL PROJECTS FUND		\$89,142.06
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND		\$0.00
50. CORPORATE CRIME FUND		\$0.00
51. DIESEL EMISSIONS TESTING FUND		\$0.00
52. ER RESTITUTION (STATE)		\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND		\$14,964.41
54. FORECLOSURE PREVENTION PROGRAM FUND		\$48,167.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND		\$121,828.00
56. ILLINOIS ANIMAL ABUSE FUND		\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND		\$0.00
58. ILLINOIS RACING BOARD		\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND		\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND		\$100.00
61. MILITARY FAMILY RELIEF FUND		\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND		\$3,884.50
63. ROADSIDE MEMORIAL FUND		\$24,994.82
64. SEALING FEE (STATE POLICE)		\$0.00
65. SECRETARY OF STATE POLICE DUI FUND		\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND		\$7,068.46
67. SECRETARY OF STATE POLICE VEHICLE FUND		\$0.00
68. SEX OFFENDER INVESTIGATION FUND		\$0.00
69. STATE ASSET FORFEITURE FUND		\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND		\$338,060.94
71. STATE POLICE STREETGANG-RELATED CRIME FUND		\$0.00
72. STATE POLICE VEHICLE FUND		\$5,887.10
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND		\$3,987.10
74. VEHICLE INSPECTION FUND		\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND		\$2,191.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND		\$0.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND		\$7,303.93
78. STATE POLICE SERVICES FUND		\$9,572.40
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND		\$0.00
80. GUARDIANSHIP AND ADVOCACY FUND		\$21,949.75
81. SPECIALIZED SERVICES FOR SURVIVORS OF HUMAN TRAFFICKING FUND		\$0.00
82. ACCESS TO JUSTICE FUND		\$18,610.00
83. STATE'S ATTORNEYS APPELLATE PROSECUTOR		\$275.00
84. SUPREME COURT SPECIAL PURPOSES FUND		\$9,090.00
85. GEORGE BAILEY MEMORIAL FUND		\$476.00
999.OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT D.		\$164.80
	SUBTOTAL 4 (46-999)	\$727,717.27
CLICK HERE TO GO TO ATTACHMENT D		
	SUBTOTAL 4 (1-999)	\$3,716,016.11
	SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL	\$ 7,965,976.25
	THIS AMOUNT FORWARDED TO PAGE 7	

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS - Continued**C. FEES OF OTHERS**

1. STATE'S ATTORNEY		
(a) FEES	\$84,921.41	
(b) RECORDS AUTOMATION FUND	\$24,093.18	
	SUBTOTAL (1-a,b)	\$109,014.59
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$205,777.69	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$502,538.35	
	SUBTOTAL (2-a,b)	\$708,316.04
3. COUNTY LAW LIBRARY FUND		\$165,312.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$0.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$162,825.55
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$33,397.58	
(b) JUVENILE REPRESENTATION	\$1,094.00	
	SUBTOTAL (6 -a,b)	\$34,491.58
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$216,089.06
9. PROBATION AND COURT SERVICES FUND		\$330,947.81
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$74,544.00	
(b) REJECTION OF AWARD	\$7,100.00	
	SUBTOTAL (11-a,b)	\$81,644.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$14,427.75
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$0.00	
(b) WORKING CASH FUND	\$0.00	
	SUBTOTAL (13-a,b)	\$0.00
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$422,965.48
17. COUNTY JAIL MEDICAL COSTS FUND		\$0.00
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$0.00
19. DOMESTIC RELATIONS LEGAL FUND		\$180.34
20. CHILDREN'S WAITING ROOM FUND		\$0.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$0.00
22. MORTGAGE FORECLOSURE MEDIATION PROGRAM FEES		\$0.00
23. CHILDREN'S ADVOCACY CENTER		\$164,780.55
24. COURT APPOINTED SPECIAL ADVOCATE (CASA)		\$0.00
25. DRUG COURT		\$59,688.37
26. JUDICIAL FACILITIES FEE		\$0.00
27. MENTAL HEALTH/DRUG/VETERANS AND SERVICE MEMBERS COURT		\$126,997.73
28. YOUTH DIVERSION PROGRAM		\$0.00
29. PUBLIC DEFENDER RECORDS AUTOMATION FUND		\$0.00
30. COUNTY DRUG ADDICTION SERVICES		\$825.00
99. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT E.		\$38,837.20

SECTION C TOTAL **\$2,637,343.05**[CLICK HERE TO GO TO ATTACHMENT E](#)[THIS AMOUNT FORWARDED TO PAGE 7](#)

*Contains the FTA Warrant Fee and e-Citation Fee)

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS - Continued

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$432,779.20
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$6,661.48	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$6,661.48
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$11,490.63
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$2,719.52
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$51.00	
b. FROM ALL OTHER CASE CATEGORIES	\$354,158.97	
	SUBTOTAL (6-a,b)	\$354,209.97
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$41,488.69
8. REFUND AND RETURNS		
a. BAIL	\$1,107,343.08	
b. OTHER	\$50,653.73	
	SUBTOTAL (8-a,b)	\$1,157,996.81
9. OTHER - PROVIDE A LINE ITEM BREAKDOWN ON ATTACHMENT F. (INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, COLLECTION FEES OR BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)		\$328,051.49

[CLICK HERE TO GO TO ATTACHMENT F](#)

SECTION D TOTAL \$2,335,397.79

[THIS AMOUNT FORWARDED TO SECTION D BELOW](#)

PART III TOTALS

SECTION A TOTAL (From PartIII.A-B.3)	\$36,036,830.46
SECTION B TOTAL (From PartIII.StateFunds2)	\$7,965,976.25
SECTION C TOTAL (From PartIII.C)	\$2,637,343.05
SECTION D TOTAL (From PartIII.D)	\$2,335,397.79

PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR AGENCY CAPACITY AND OF COLLECTIONS MADE FOR OTHERS (SECTIONS A,B,C,D) TOTAL \$48,975,547.55

PLEASE INDICATE IF YOU ARE A PERCENTAGE DISTRIBUTION COUNTY
PURSUANT TO 27.5 AND 27.6 OF THE CLERKS OF COURTS ACT

Yes ☐

No ☒

PLEASE INDICATE THE MONTH YOUR FISCAL YEAR ENDS

MONTH:

ATTACHMENT A

LINE ITEM BREAKDOWN OF PART II. G.: ALL OTHER CLERK'S OFFICE EXPENSES

[illegible]

THIS TOTAL SHOULD MATCH PART II - SECTION G TOTAL ON PAGE 2.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,
SIMPLY INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

[Click here to see examples of items that may or may not appear on Attachment A](#)

ATTACHMENT B
**LINE ITEM BREAKDOWN OF PART III. B. (1), (1.1) AND (2)
FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES PAID TO
MUNICIPALITIES, DRUG TASK FORCE AND TOWNSHIPS**

NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE	ALL EXCEPT DRUG	DRUG	CRIME LAB	CRIME LAB DUI	OTHER	TOTALS
Algonquin	\$172,416.28	\$587.50	\$0.00	\$0.00	\$22,677.85	\$195,681.63
Algonquin/LITH Fire District	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Barrington Hills	\$0.00	\$0.00	\$0.00	\$0.00	\$2.00	\$2.00
Bull Valley	\$111,267.48	\$790.00	\$0.00	\$0.00	\$11,838.16	\$123,895.64
Cary	\$92,164.90	\$252.50	\$0.00	\$0.00	\$19,350.83	\$111,768.23
McHenry County Conservation District	\$5,229.29	\$0.00	\$0.00	\$0.00	\$183.00	\$5,412.29
McHenry County College	\$0.00	\$0.00	\$0.00	\$0.00	\$161.20	\$161.20
Crystal Lake	\$326,143.58	\$1,723.75	\$0.00	\$0.00	\$54,019.73	\$381,887.06
Crystal Lake Park District	\$4,261.33	\$0.00	\$0.00	\$0.00	\$318.00	\$4,579.33
Fox Lake	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fox River Grove	\$106,187.54	\$250.00	\$0.00	\$0.00	\$10,522.46	\$116,960.00
Port Barrington	\$1,198.23	\$0.00	\$0.00	\$0.00	\$2.00	\$1,200.23
Harvard	\$102,696.58	\$649.85	\$0.00	\$0.00	\$13,599.15	\$116,945.58
Hebron	\$11,662.25	\$0.00	\$0.00	\$0.00	\$1,622.15	\$13,284.40
Holiday Hills	\$11,731.56	\$250.00	\$0.00	\$0.00	\$1,542.00	\$13,523.56
Huntley	\$151,936.28	\$250.00	\$0.00	\$0.00	\$16,628.67	\$168,814.95
Huntley Fire Protection Dist.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Island Lake	\$99,473.84	\$125.00	\$0.00	\$0.00	\$12,947.79	\$112,546.63
Lake County MEG	\$0.00	\$375.00	\$0.00	\$0.00	\$0.00	\$375.00
Lake in the Hills	\$185,694.38	\$312.50	\$0.00	\$0.00	\$26,927.87	\$212,934.75
Lakemoor	\$14,682.60	\$170.00	\$0.00	\$0.00	\$1,031.25	\$15,883.85
Lakewood	\$24,684.04	\$0.00	\$0.00	\$0.00	\$2,650.00	\$27,334.04
Marengo	\$71,909.60	\$437.50	\$0.00	\$0.00	\$9,112.10	\$81,459.20
McCullom Lake	\$24,897.87	\$207.50	\$0.00	\$0.00	\$2,562.74	\$27,668.11
McHenry	\$273,056.79	\$1,437.50	\$0.00	\$0.00	\$30,160.62	\$304,654.91
Oakwood Hills	\$27,210.46	\$0.00	\$0.00	\$0.00	\$2,992.00	\$30,202.46
Prairie Grove	\$66,911.24	\$0.00	\$0.00	\$0.00	\$5,355.25	\$72,266.49
Richmond	\$46,900.56	\$362.50	\$0.00	\$0.00	\$5,305.52	\$52,568.58
Spring Grove	\$68,790.68	\$440.00	\$0.00	\$0.00	\$9,015.07	\$78,245.75
Johnsburg	\$41,425.78	\$462.50	\$0.00	\$0.00	\$5,489.00	\$47,377.28
Union	\$304.86	\$0.00	\$0.00	\$0.00	\$0.00	\$304.86
Wonder Lake	\$16,544.09	\$0.00	\$0.00	\$0.00	\$1,194.20	\$17,738.29
Woodstock	\$206,041.91	\$1,075.00	\$0.00	\$0.00	\$28,783.49	\$235,900.40
Water Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
North Illinois Narcotics Task Force	\$0.00	\$4,334.37	\$0.00	\$0.00	\$0.00	\$4,334.37
Metra Police	\$2,254.12	\$0.00	\$0.00	\$0.00	\$0.00	\$2,254.12
School Speed Limit Surcharge	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300.00	\$1,300.00
Park District Safety Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Alden Township	\$1,624.56	\$0.00	\$0.00	\$0.00	\$0.00	\$1,624.56
Algonquin Township	\$8,951.23	\$0.00	\$0.00	\$0.00	\$0.00	\$8,951.23
Burton Township	\$97.28	\$0.00	\$0.00	\$0.00	\$0.00	\$97.28
Chemung Township	\$1,843.39	\$0.00	\$0.00	\$0.00	\$0.00	\$1,843.39
Coral Township	\$2,809.12	\$0.00	\$0.00	\$0.00	\$0.00	\$2,809.12
Dorr Township	\$3,728.39	\$0.00	\$0.00	\$0.00	\$0.00	\$3,728.39
Dunham Township	\$42.28	\$0.00	\$0.00	\$0.00	\$0.00	\$42.28
Grafton Township	\$1,088.76	\$0.00	\$0.00	\$0.00	\$0.00	\$1,088.76
Greenwood Township	\$1,819.96	\$0.00	\$0.00	\$0.00	\$0.00	\$1,819.96
Hartland Township	\$567.14	\$0.00	\$0.00	\$0.00	\$0.00	\$567.14
Hebron Township	\$817.36	\$0.00	\$0.00	\$0.00	\$0.00	\$817.36
Marengo Township	\$942.36	\$0.00	\$0.00	\$0.00	\$0.00	\$942.36
McHenry Township	\$8,521.83	\$0.00	\$0.00	\$0.00	\$0.00	\$8,521.83
Nunda Township	\$5,080.47	\$0.00	\$0.00	\$0.00	\$0.00	\$5,080.47
Richmond Township	\$1,043.26	\$0.00	\$0.00	\$0.00	\$0.00	\$1,043.26
Riley Township	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Seneca Township	\$1,477.14	\$0.00	\$0.00	\$0.00	\$0.00	\$1,477.14
SUBTOTALS	\$2,308,132.65	\$14,492.97	\$0.00	\$0.00	\$297,294.10	
(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS						\$2,619,919.72

THIS TOTAL SHOULD MATCH PART III - SECTION B (1), (1.1), AND (2) TOTAL ON PAGE 3.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,
SIMPLY INSERT ROWS TO THIS SPREADSHEET AS REQUIRED.

[Click here to see examples of items that may or may not appear on Attachment B](#)

ATTACHMENT C

LINE ITEM BREAKDOWN OF PART III. B. (3) (g): "OTHER"

[illegible]

THIS TOTAL SHOULD MATCH PART III - SECTION B (3) (g) (OTHER) TOTAL ON PAGE 3.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

[Click here to see examples of items that may or may not appear on Attachment C](#)

ATTACHMENT E

LINE ITEM BREAKDOWN OF PART III. C. (99): "OTHER"

DESCRIPTION	AMOUNT
Parental Reimbursement Fund	\$38,837.20
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
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	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT E TOTAL	\$38,837.20

THIS TOTAL SHOULD MATCH PART III - SECTION C. (99) (Other) TOTAL ON PAGE 6.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

[Click here to see examples of items that may or may not appear on Attachment E](#)

ATTACHMENT F

LINE ITEM BREAKDOWN OF PART III. D. (9): "OTHER"

[illegible]

THIS TOTAL SHOULD MATCH PART III - SECTION D. (9) (Other) TOTAL ON PAGE 7.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

[Click here to see examples of items that may or may not appear on Attachment F](#)

McHENRY COUNTY CIRCUIT CLERK

McHenry County, Illinois

NOTE TO REPORT J – ANNUAL FINANCIAL REPORT

For the Year Ended November 30, 2016

NOTE 1 – BASIS OF PRESENTATION

The accompanying Report J – Annual Financial Report includes accounting for the year representing revenue earned by the Circuit Clerk's office and the distribution of funds held by the Circuit Clerk's office in an agency capacity for others. The information in this report is presented in accordance with the requirements of the Administrative Office of the Illinois Courts. Therefore, some amounts presented in this report may differ from amounts presented in, or used in the preparation of, the Agency Fund Financial Statements.

REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditors' Report

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Clerk and
Members of the County Board
County of McHenry, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the McHenry County Circuit Court Clerk (Circuit Clerk), an agency fund of the County of McHenry, Illinois, as of and for the year ended November 30, 2016, and the related notes to the financial statements, which collectively comprise the Circuit Clerk's financial statements, and have issued our report thereon dated March 15, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Circuit Clerk's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Circuit Clerk's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Clerk and
Members of the County Board
County of McHenry, Illinois

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Circuit Clerk's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. -

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
March 15, 2017

REPORT ON COMPLIANCE WITH ILLINOIS CIRCUIT CLERK STATUTE LISTING
CRITERIA AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Independent Auditors' Report

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Clerk and
Members of the County Board
County of McHenry, Illinois

Report on Compliance with Illinois Circuit Clerk Statute Listing Criteria

We have examined the McHenry County Circuit Clerk's compliance with Circuit Clerk statute listing criteria (listed as items A through E below) for the year ended November 30, 2016.

- A. Whether the Circuit Clerk has properly assessed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- B. Whether the Circuit Clerk has properly distributed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- C. Whether the Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. Whether the Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- E. Whether the Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.

Management's Responsibility

Management is responsible for compliance with the requirements of laws and regulations applicable to the Office of the Circuit Clerk.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance based on our examination of the types of compliance requirements referred to above.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Courts Act; and the *Circuit Clerk Audit Guidelines* as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the Circuit Clerk's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Clerk and
Members of the County Board
County of McHenry, Illinois

We believe that our examination provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our examination does not provide a legal determination of the McHenry County Circuit Clerk's compliance.

Opinion

In our opinion, the Circuit Clerk complied, in all material respects, with the types of compliance requirements referred to above for the year ended November 30, 2016.

Report on Internal Control Over Compliance

Management of McHenry County Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with requirements listed in the first paragraph of this report. In planning and performing our examination, we considered McHenry County Circuit Clerk's internal control over compliance that could have a direct and material effect on the requirements listed in the first paragraph of this report to determine our examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the requirements listed in the first paragraph of this report, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of McHenry County Circuit Clerk's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the compliance requirements listed in the first paragraph of this report on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with the requirements listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of our testing based on the compliance requirements of the Clerk of Courts Act. Accordingly, this report is not suitable for any other purpose.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
March 15, 2017

REQUIRED COMMUNICATION BY THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed our audit of the financial statements of the McHenry County Circuit Clerk (Circuit Clerk), an agency fund of the County of McHenry, Illinois as of and for the year ended November 30, 2016, and have issued our report thereon dated March 15, 2017. This letter presents communications required by our professional standards.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, GOVERNMENT AUDITING STANDARDS, ATTESTATION STANDARDS AND THE CIRCUIT COURT AUDIT GUIDELINES

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or those charged with governance of their responsibilities.

As part of the audit, we obtained an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. The audit was not designed to provide assurance on internal control or to identify deficiencies in internal control.

We also considered internal control over compliance with requirements that could have a direct and material effect on the financial statements in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Circuit Clerk statutes and the *Circuit Clerk Audit Guidelines* as noted by the Clerk of Courts Act.

As part of obtaining reasonable assurance about whether the McHenry County Circuit Clerk's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also, our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Courts Act; and the *Circuit Clerk Audit Guidelines* as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the McHenry County Circuit Clerk's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination of the McHenry County Circuit Clerk's compliance with specified requirements.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS

Our responsibility does not extend beyond the audited financial statements identified in this report. We do not have any obligation to and have not performed any procedures to corroborate other information contained in client prepared documents, such as official statements related to debt issues.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to the Finance and Audit Committee at our meeting with them on January 11, 2017.

QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES

Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the McHenry County Circuit Clerk, are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2016. We noted no transactions entered into by the Circuit Clerk during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no estimates used in the preparation of the financial statements.

Financial Statement Disclosures

The disclosures in the notes to the financial statements are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

There were no such misstatements identified.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter. This letter follows the required communication.

INDEPENDENCE

We are not aware of any relationships between Baker Tilly Virchow Krause, LLP and the McHenry County Circuit Clerk that, in our professional judgment, may reasonably be thought to bear on our independence.

Relating to our audit of the financial statements for the year ended November 30, 2016, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the McHenry County Circuit Clerk in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants. We provided no services to the McHenry County Circuit Clerk other than audit services provided in connection with the audit of the current year's financial statements and the non-audit services of financial statement preparation, which, in our judgment, does not impair our independence.

The nonaudit services do not constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as McHenry County Circuit Clerk's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

OTHER MATTERS

We were engaged to report on the supplementary information. With respect to the supplementary information we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

RESTRICTIONS ON USE

This information is intended solely for the use of the County board, the Clerk of the Circuit Court, management, the pass-through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois, and is not intended to be, and should not be, used by anyone other than the specified parties.

We welcome the opportunity to discuss the information included in this letter and any other matters. Thank you for allowing us to serve you.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
March 15, 2017

MANAGEMENT REPRESENTATIONS



KATHERINE M. KEEFE
Clerk of the Circuit Court
22nd JUDICIAL CIRCUIT McHENRY COUNTY
2200 N. Seminary Avenue
Woodstock, IL 60098
www.mchenrycircuitclerk.org

Civil Division
815.334.4310
Criminal/Traffic/Juvenile Division
815.334.4190
Felony/Misdemeanor Division
815.334.4313

March 15, 2017

Baker Tilly Virchow Krause, LLP
Ten Terrace Court
P.O. Box 7398
Madison, WI 53707-7398

Dear Baker Tilly Virchow Krause, LLP:

We are providing this letter in connection with your audit of the financial statements of the McHenry County Circuit Clerk, a department of the County of McHenry, Illinois as of November 30, 2016 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the McHenry County Circuit Clerk Agency Fund, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds and other financial information as required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

6. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
7. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
8. Guarantees, whether written or oral, under which the McHenry County Circuit Clerk is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

9. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
10. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
11. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
12. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
13. We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
14. There are no known related parties or related party relationships and transactions of which we are aware.

Other

15. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
16. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
17. The McHenry County Circuit Clerk has no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.

18. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
19. There are no:
 - a. Violations or possible violations of federal, state, and local laws or regulations or provisions of contracts and grant agreements, whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance.
 - b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
20. In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibilities; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
 - a. Financial statement preparation

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.
21. The McHenry County Circuit Clerk, a department of the County of McHenry, Illinois has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
22. The McHenry County Circuit Clerk, a department of the County of McHenry, Illinois has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
23. The financial statements properly classify all funds and activities.
24. The McHenry County Circuit Clerk, a department of the County of McHenry, Illinois has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
25. Deposits and investment securities are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
26. With respect to the supplementary information, (SI):
 - a. We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

March 15, 2017

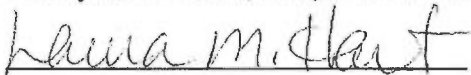
Page 4

- b. If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
27. With respect to the Circuit Clerk Audit Guidelines, amended March 2014 (the Guide): The Circuit Clerk management asserts that an evaluation has been performed and the office has materially complied with the following matters (Appendix D-2, of the Circuit Clerk Audit Guidelines, amended March 2014):
- a. The Circuit Clerk has properly assessed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
 - b. The Circuit Clerk has properly distributed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
 - c. The Circuit Clerk has timely assessed and distributed funds in accordance with the purpose authorized by law.
 - d. The Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
 - e. The Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.
 - f. We have complied, in all material respects, with the compliance requirements, including when applicable, those set forth by the State of Illinois Administrative Office of the Illinois Courts (AOIC), relating to the processing of fines, fees, and costs, and have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of these laws, including the results of other audits or program reviews.
 - g. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
 - h. We have made available to you all documentation related to the compliance requirements, including information related to the Guide and the AOIC.

Sincerely,

McHenry County Circuit Clerk, a department of the County of McHenry, Illinois

Signed:



Laura Hart, Fiscal Operations Manager

Signed:



Katherine M. Keefe, Clerk of the Circuit Court